



# Verification Report

**Version 1.6**

**24-01-2024**

Document Prepared by AENOR

**AENOR**  
Confía

## Forest Carbon Partnership Facility (FCPF)

### Carbon Fund

## Verification Report (VER)

<b>ER Program Name and Country</b>	Payment for emission reductions project around the Taï National Park
<b>Reporting Period Covered In this Report</b>	30-10-2020 to 31-12-2021
<b>Number of FCPF ERs</b>	7,016,884 tCO <sub>2</sub> e
<b>Number of ERs allocated to the Uncertainty Buffer</b>	379,701 tCO <sub>2</sub> e
<b>Number of ERs allocated to the Reversal Buffer</b>	1,640,311tCO <sub>2</sub> e
<b>Number of ERs allocated to the Pooled Reversal Buffer</b>	455,641 tCO <sub>2</sub> e
<b>Name of the VVB</b>	AENOR CONFIA S.A.U.
<b>Contact information of the VVB</b>	Génova 6. 28004 Madrid - Spain. Telephone +34 914326000 <a href="mailto:jfuentes@aenor.com">jfuentes@aenor.com</a> <a href="http://www.aenor.com">www.aenor.com</a>
<b>Report Version</b>	1.6
<b>Date of the Verification Report</b>	24-01-2023
<b>Report Approved by</b>	José Luis Fuentes

# 1. VERIFICATION STATEMENT

The review and cross-check of explanations and justifications included in the Monitoring Report Version 1.2 dated on 03-04-2023 and supporting documents have provided AENOR with sufficient evidence to determine with a reasonable level of assurance the compliance of the reported information with the applicable verification criteria and materiality set out in the Forest Carbon Partnership Facility (FCPF) Methodological Framework (MF), the Validation and Verification Guidelines (VVG) and other applicable normative documents requirements.

The scope covered by the verification includes the ER Program’s crediting period 30-10-2020 to 31-12-2024), the reporting period (30-10-2020 to 31-12-2021), the accounting area (4,632,941 ha), the REDD Country Participant’s Forest Monitoring System, the national REDD+ Programs and Projects Data Management System and the following GHG sources and sinks (REDD+ activities), carbon pools and type of GHGs:

<b>GHG sources and sinks (REDD+ activities)</b>
Emissions from deforestation – Included
Emissions from forest degradation – Included
Enhancement of carbon stock – Included
Conservation of Carbon Stocks - Excluded
<b>Carbon pools</b>
Above-Ground biomass (AGB) – Included
Below-Ground biomass (BGM) – Included
Dead wood – Excluded
Litter – Excluded
Soil Organic Carbon (SOC) – Excluded
<b>GHG</b>
CO <sub>2</sub> – Included
CH <sub>4</sub> – Excluded
N <sub>2</sub> O – Excluded

The verification was performed through a combination of document review, interviews, and communications with relevant personnel. Findings were issued, requesting; MAJOR Corrective Action Request (MCAR), MINOR Corrective Action Requests (mCAR) or Observations (OBS) according to the FCPF VVG v2.5 section 11, to ensure compliance with all requirements.

A total of 8 MCAR, 2 mCAR and 2 Observations were raised as part of the verification process. All MCAR, and OBS were successfully addressed by the ER Program and closed by the VVB. Not all of the mCAR were closed in the current verifications. One of the mCAR (mCAR 10) needs to be addressed during the next verification. The findings are reported in the appendix 1 of this report.

AENOR is able to verify with a reasonable level of assurance that the ERP-CIV, quantified in accordance with the verification criteria, amount to 9,492,537 tCO<sub>2</sub>e. AENOR verified that the uncertainty buffer ERs amount to 379,701 tCO<sub>2</sub>e and that the non-permanence ERs amount to 455,641 tCO<sub>2</sub>e. The amount of FCPF Units to be issued would be 7,016,884 tCO<sub>2</sub>e. There are no uncertainties associated with the verification conclusion.

Statement Issuing Date: 24-January-2024

Intended User: World Bank Group, FCPF Carbon Fund Participants



Javier Cócera  
Team Leader



José Luis Fuentes  
Climate Change Manager

## 2. AGREEMENT

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### 2.1 Level of Assurance

The verification audit assessment was conducted to provide a reasonable level of assurance concerning material misstatements, errors, or omissions in conformance with the verification criteria and scope set out in the FCPF requirements, in conformance with paragraph 31 of the VVG v2.5. The provisions undertaken to ensure such a reasonable level of assurance included a risk assessment of the sources and the magnitude of potential errors, omissions, and misstatements, as required by section 4.4.1 of ISO 14064-3:2006, previous to the elaboration of a sampling/evidence-gathering plan.

Based on the previous provisions and considering the findings raised during the audit, a positive evaluation statement reasonably ensures that the FCPF Program GHG assertion is materially correct and is a fair representation of the GHG data and information provided in the ER Monitoring Report and supporting documents.

### 2.2 Objectives

The objective of audit was to conduct a systematic, independent, and documented process for the evaluation of the GHG assertion made by the Emission Reduction Program in Côte d'Ivoire, for the reporting period from 30-10-2020 to 31-12-2021 against the FCPF criteria applicable to verification and to determine if the reported information in the ER Monitoring Report is in compliance to the agreed criteria and free from material errors, omissions, or misstatements.

The general objectives of the verification, as required by paragraph 32 of the VVG v2.5, were:

- Review of the ER Monitoring Report and supporting information to confirm the correctness of presented information;
- Identify if the methodological steps and data are publicly available in accordance with applicable criteria;
- Assess whether the start date of the crediting period proposed by the ER Program is in compliance with the definition provided in the FCPF Glossary of terms;
- Assess the extent to which the reported ERs have been reported with a transparent and coherent step-by-step process that enables reconstruction and have meet the requirements of applicable criteria;
- Assess the extent to which the GHG emissions/Emission Reductions are materially accurate;
- Identify sources of uncertainty due to both random and systematic errors related with any sources of bias that can impact the estimate of the total ERs and determine whether the ER Program has conducted the uncertainty analysis in compliance applicable criteria;
- Assess the National Forest Monitoring System (NFMS) of the ER Program and validate that there are controls for sources of potential errors, omissions, and misstatements in place;
- Identify components of the NFMS that require attention and/or adjustment in future monitoring and reporting or identify areas of risk of future non-compliance.

The specific objectives of the verification, as required by paragraph 34 of the VVG v2.5, were:

- Assess the extent to which the methodologies and methods used to estimate GHG emissions and removals during the Reporting Period are consistent with the Reference Level and with the Monitoring Plan as described in the ER Monitoring Report;
- Assess the extent to which the ER Monitoring Report includes a complete and accurate report, to the extent possible, on the implementation of its strategy to mitigate and/or minimize potential Displacement and on any on changes in major drivers in the ER Accounting Area;

- Assess the extent to which the ER Monitoring Report contains a complete and accurate report on the mitigation, to the extent possible, of significant risks of Reversals identified in the assessment, and addresses the sustainability of ERs;
- Determine whether the ER Program has quantified ERs allocated to the Uncertainty, Reversal, and Pooled Reversal Buffer during the Reporting Period in compliance with the Methodological Framework and other applicable criteria;
- Assess the extent to which systems to avoid that ERs generated under the ER Program have not been counted or compensated for more than once have been adequately implemented and confirm that issuance has not occurred in other known registries;
- Determine whether the national or centralized REDD+ Programs and Projects Data Management System are implemented and operated in compliance with the Methodological Framework and other applicable criteria. For that purpose, a specific audit of the operations of the REDD+ Programs and Projects Data Management System was carried, as per indicator 37.4 of the MF.

## 2.3 Criteria

The audit assessment was carried against the criteria set for verification by the following documents:

- FCPF Methodological Framework, v3, April 2020.
- Validation and Verification Guidelines v2.5 September 2023.
- Buffer Guidelines v3.1 May 2022.
- Guidelines on the application of the Methodological Framework.
  1. Use of Interpolation of Data in Relation to the Reference Period of an ER Program v1 June 2016.
  2. Technical Corrections to GHG Emissions and Removals Reported in the Reference Period v2 November 2020.
  3. The Definition of Reporting Periods of Emission Reduction Programs v1 November 2018.
  4. Uncertainty Analysis of Emission Reductions v1.0 November 2020.
- Process Guidelines v5.2 August 2021.
- Glossary of Terms v2.2 May, 2022.
- Guidelines contained in the ER Monitoring Report Template (v2.5), the Validation Report Template (v1.2, September 2021) and the Verification Report Template (v1.3, August 2022);
- The validated methodologies and methods used to estimate GHG emissions and removals as described in the Reference Level annex of the ER Monitoring Report Annex 4.
- ISO 14064-3:2006
- ISO 14065:2013
- ISO 14066:2011

The following documents will be considered as documents that provide acceptable methods for satisfying requirements provided in the above criteria, as per VVG paragraph 38:

- 2006 IPCC Guidelines;
- 2013 IPCC Wetlands Supplement;
- 2019 refinement to the 2006 IPCC Guidelines;
- GFOI 2016 Methods and Guidance Document;
- FCPF Guidance Notes.

Specifically, the following criteria and indicators of the MF were applicable to the verification and validation with extended scope, as per paragraph 37 of the VVG 2.5:

Criteria/indicator	Topic
6	Data availability
7, 8, 9.1	Identification and address source(s) of uncertainty
9.2, 9.3	Estimation of residual uncertainty

14.1	Consistency of monitored estimates with RL
17.3, 17.4	Monitoring and reporting of displacement mitigation
18.2	Addressing reversals
19	Account for reversals
22	Calculation of Emission Reductions
23	Double counting
37	REDD projects and programs DMS

## 2.4 Scope

The scope of verification included, as per section 8.4 of the VVG v2.5:

- The Crediting Period of the ER Program;
- The selected Reporting Period;
- The ER Program Accounting Area as defined in the ER Program’s Final ER Program Document (ER-PD);
- The GHG sources and sinks associated with any of the REDD+ activities accounted for as required by the MF;
- The carbon pools and GHGs to be accounted for as required by the MF;
- The REDD Country Participant’s NFMS as described in the ER Monitoring Report;
- The national REDD+ Program and Projects Data Management System (DMS) as described in the Monitoring Report.

## 2.5 Materiality

The materiality threshold of the verification, as required section 8.5 of the VVG v2.5, was:

- Quantitative: the threshold for materiality with respect to the aggregate of errors, omissions, and misrepresentations relative to the total reported GHG emission and removals was one percent (1%). (Under-estimation of the Reference Level was not considered a material discrepancy).
- Qualitative: any issue related to management system and controls, poorly managed documentation, and non-compliance with the applicable requirements of the MF and other applicable criteria; and any errors in reporting of factual information in the ER Monitoring Report as required by the FCPF MF.

The verification process based on the desk review and remote found that there are not quantitative nor qualitative material discrepancies affecting the Reference Level and the Reference Level setting.

The verification process based on the desk review and remote audit found that quantitative nor qualitative material discrepancies affecting the GHG assertion and leading to overestimations of the reported ERs.

### 3. METHODOLOGY AND PLANNING

#### 3.1 Verification team

Name	Role	Activities				
		Desk review	Site visit	Reporting	Supervision	Technical review
Javier Cócera	Team Leader	X		X	X	
Daniel Bermejo	Validator/verifier auditor	X		X		
Adrián Vidal	Validator/verifier auditor	X		X		
José Luis Fuentes	Reviewer				X	X
Pablo Moreno	Auditor in trainee	X		X		
Yao Elvis	Local expert	X	X			

#### 3.2 Verification schedule

Tasks	Deliverable	Date	Responsible
1. Kick-off meeting	Minute of KOM	15.06.2023	All parties
2. Reception of ERMR	ERMR	16.06.2023	FMT
3. Initial Desk Review	Preliminary relevant findings, if applicable	23.06.2023	AENOR
4. Draft Sampling Plan	Preliminary sampling plan	26.06.2023	AENOR
5. Sampling Plan reviewed by FMT	Sampling plan with comments	30.06.2023	AENOR/ FMT
6. Sampling plan	Sampling plan	07.07.2023	AENOR
7. Draft Audit Plan	Preliminary audit plan	21.07.2023	AENOR
8. Audit Plan reviewed by REDD Country and FMT	Audit plan with comments	26.07.2023	AENOR/ Country participant / FMT
9. Audit Plan	Audit plan	28.07.2023	AENOR
10. Country visit / office meetings	Visit	21/23.08.2023	AENOR/ Country participant/ FMT
11. Issuance of the list of findings	List of findings	30.08.2023	AENOR
12. Review of the country's answer to the list of findings	Response of the Country to the 1 <sup>st</sup> round of findings	21.09.2023 (officially scheduled as 27.09.2023)	Country Participant
13. Issuance of the second round of findings	Second round of findings, if applicable. If other rounds are needed, two weeks will be added for the review by the country,	05.10.2023	AENOR

	and two weeks to the review and response by AENOR		
14. Review of the country's answer to the list of findings	Second round of findings, if applicable. If other rounds are needed, two weeks will be added for the review by the country, and two weeks to the review and response by AENOR	19.10.2023	Country participant is responsible to response the round of findings, and after the answer, AENOR is responsible to review the Country participant responses
15. Issuance of the third round of findings	Third round of findings used for raising an extra finding related overlapping with other scheme.	24.10.2023	AENOR
16. Review of the country's answer to the list of findings	All findings are closed	11.12.2023	Country participant is responsible to response the round of findings, and after the answer, AENOR is responsible to review the Country participant responses
17. Draft validation and verification reports preparation	Preliminary reports	28.12.2023	AENOR
18. Technical review	Draft validation and verification reports	04.01.2024	AENOR
19. Draft validation and verification reports revised by Country Participant and FMT	Plan with comments	18.01.2024	Country participant / FMT
20. Issuance of validation and verification report after revision	Final validation and verification reports	24.01.2024	AENOR

### 3.3 Methodology description

The verification was performed simultaneously with the validation with extended scope of the ER Program, through a combination of document review, interviews, and communications with relevant personnel. The conformity was evaluated against the criteria described in section 2.3.

A sampling/evidence-gathering plan was developed for the validation and first verification of the ER Program, as required by section 9.4 of the VVG v2.5. A risk assessment of the sources and the magnitude of potential errors, omissions, and misstatements was carried out, as required by section 4.4.1 of ISO 14064-3:2006, previous to the elaboration of the sampling/evidence-gathering plan. The sampling/evidence-gathering plan was developed considering all the criteria set by section 4.4.3 of ISO 14064-3:2006:

- a) Agreed level of assurance;
- b) validation and verification scope;
- c) validation and verification criteria;



- d) amount and type of evidence (qualitative and quantitative) necessary to achieve the agreed level of assurance;
- e) methodologies for determining representative samples; and
- f) risk of potential errors, omissions, or misstatements.

All evidence requested and reviewed was crosschecked in order to evaluate the consistency of information in the ER Monitoring Report. All statements, claims and procedures described within the scope of the verification included in the ER Monitoring Report were part of the assessment of the sampling/evidence-gathering plan and all the reviewed supporting evidence were evaluated against the ER Monitoring Report.

The magnitude of the sampling was based on the previous experience of AENOR as VVB and ensure the achievement of reasonable level of assurance. The sampling/evidence-gathering plan was open to be modified based on any new risks or materiality concerns that could potentially lead to errors, omissions or misstatements identified during the verification process.

The audit team carried out a deep and meticulous review of the calculation spreadsheets to verify the correct application of the used methodology (formulae, equations) and checked that data required to calculate the GHG emission was appropriately provided.

All documentation provided by the Country Participant was assessed against the applicable criteria described in section 2.3. Several MCAR, mCAR and OBS were raised and submitted to the Country Participant to ensure compliance with all requirements, which addressed them either by providing to the audit team with the requested information or by making the appropriate corrections. Updated versions of the documentation were submitted by the Country Participant and the audit team reassessed them against the guidance documentation. This process was repeated iteratively until all MCAR were fully closed (there were no standing mCAR from validation).

Not all findings, 8 MCAR, 2 mCAR and 2 Observations, issued by AENOR's audit team during the verification process have been closed. All MCAR, and OBS were successfully addressed by the ER Program and closed by the VVB. Not all of the mCAR were closed in the current verifications. One of the mCAR (mCAR 10) needs to be addressed during the next verification.

The findings issued during the verification process and the inputs for their closure are described in Appendix 1 of this report.

### 3.4 Review of documentation

A detailed review of all documentation was conducted to ensure consistency with and identify any deviation from FCPF requirements. Initial review focused on the ER Monitoring Report. Specially, in relation to the reported ER, the methodological approach for their determination and its consistency with the Reference Level, the accuracy and availability of data and parameters used for calculations, the estimated uncertainty, the design of the DMS, displacement, reversals, and risk of double counting.

In addition to the ER Monitoring Report, all documentation cited in it was download and reviewed in order to verify its public accessibility and to crosschecked with the statements made in the ER Monitoring Report. These documents include, among others, calculation spreadsheets used for the determination of emission factors (EF) and estimation of the ER, GIS data (satellite images and remote sensing analysis) used for determination of activity data (AD), and additional documents related to monitoring procedures, literature sources of parameters, etc.

As result of the desk review of documents and interviews, the audit team required additional documentation to the Country Participant to verify certain statements or have further clarification regarding GHG assertions, data and parameters used or employed procedures. All the additional documents requested were added to the later versions of the ER Monitoring Report, as required by criterion 6 of the MF.

For a listing of all documents provided by the Country Participant and review for the verification, see Appendix 2.

AENOR confirms that sufficient evidence was presented for all GHG assertions and that there is a clear audit trail that contains the evidence and records that validate the stated figures in this verification report since:

- Sufficient evidence available: the Country Participant has provided the 100% of data used in the calculations to achieve the final estimated amount of GHG emissions and removals.
- Nature of evidence: the raw data were collected from reliable sources. They are detailed in the program documents and have been provided to the audit team.
- Cross-checked evidence: AENOR cross-checked the collected information through interviews with stakeholders and reproducing calculations.

### 3.5 REDD Country Visit

In accordance with FCPF Carbon Fund Facility Management Team (FMT) and the Country Participant, and provided that a reasonable level of assurance was achievable by other means, AENOR as VVB carried out a “hybrid” audit that ensured the achievement of the assurance level required by the FCPF.

The audit was based on the following auditing techniques:

- Document review and cross checks between the information provided in the ER Monitoring Report and supporting information and evidence provided by the Country Participant.
- Review, based on the selected methodologies, tools and the other applied methodological regulatory documents, of the appropriateness of formulae and accuracy of calculations.
- Meetings, via teleconference and during the onsite visit, with relevant stakeholders and personal responsible for the implementation of the ER Program and the elaboration of the ER Monitoring Report, as identified in section 2 and 9.2 of the ER MR.
- Cross checks between information provided by interviewees to ensure that no relevant information was omitted.

Thus, the Audit was performed an onsite visit, and many aspects were assessed onsite by the local expert, who visited the Country in August 2023. The rest of the team reviewed all documents remotely and they were able to attend the meeting remotely.

Two technical sessions (one for the validation with extended scope and one for the verification) were carried on August 21<sup>st</sup> and 22<sup>nd</sup> of 2023, with Country Participant’s staff involved in the management of the ER Program and the elaboration of the ER Monitoring Report. The aim of the sessions was to cross-check and verify with the responsible staff of each area the procedures described in the ER Monitoring Report and additional documents, as well as to clarify doubts from the audit team, prior to the issuance of the first round of findings. The following tables include the list of all Country Participant’s staff that participated in the technical sessions.



REUNION AVEC LE SEP-REDD - 21/8/2023

LUNDI 21 AOUT 2023

Liste de présence

N°	Nom	Fonction	Organisation	Contacts téléphoniques	Email
1.	KONAN YAO ERIC LAMORY	Coordonnateur PRE	MINEDD	0777018871	eric.konan@reddplus.ci
2.	MEH KOFFI DESIREE	chargée MRV	MINEDD	0755183386	desiree2000@live.fr
3.	KOUACOU YAO ELVIS	Auditeur AFNOR	AFNOR	0707732264	elvis.kouacou@dronek.net
4.	COULIBALY GOSWINNIGA	CHEF DE SERVICE	MINEDD	0101191976	g.culibaly@minedd.ci

N°	Nom	Fonction	Organisation	Contacts téléphoniques	Email
5.	KOFFI KOUARE GUEBAUBAN	ANALYSTE PHOTOGRAMMETRIE TELEDETECTION	BRNETD	0758912617	koffi.g.koffi@brnetd.ci
6.	KIEBOLE Fabrice	Chf de Sec R & D	SODEFOR	0779062092	kiebolefabrice@gmail.com
7.	KOUAME rubele	Chf de Sec Etudes et Projets SODEFOR	SODEFOR	0707574974	roukouame@yahoo.fr
8.	KPALOU Jean-Yves	Conseiller Technique	MINEF	0777538483	Jkpalou@gmail.com
9.	KOUTAN ELIE	spécialiste MRV	SEP-REDD	0709046850	elie.koutan@reddplus.ci
10.					


**REUNION AVEC LE SEP-REDD**

MARDI 22 AOUT 2023

**Liste de présence**

N°	Nom	Fonction	Organisation	Contacts téléphoniques	Email
1.	KONAN YAO ERIC LANBY	Coordonnateur PRE	NINERD	077018891	eric.konan@reddplus.ci
2.	DIBI N'DIA HYPPOLITE	Enseignant chercheur CURAT POINT FOCAL REDD+	université FHS / CURAT	0707866334	dibihyppolite@gmail.com
3.	KOUACOU YAO ELVIS	ADJUTEUR	AENOR	070732264	elvis.kouacou@dnr.ci
4.	Konate Aboul Racir	Chef de service Sauvegarde Environnementale	AFOR	0747525117	racir.konate@afor.ci

N°	Nom	Fonction	Organisation	Contacts téléphoniques	Email
5.	KONATE SEKOU	ASSISTANT DOT / AFOR	AFOR	0707374735	sekou.konate@afor.ci
6.	KOUMAN ELIE	chargé de MRV	SEP-REDD+	0709046850	elie.kouman@reddplus.ci
7.	MEH ROFFI DESIREE	chargée MRV	SEP-REDD+	0798183386	desiree.meh@koo.ci
8.					
9.					

The program covered during the audit was the following:

Activity & Information	Date	Location
<p><b>Opening meeting</b></p> <p>Introduction and scope of the Audit. Review of meeting agenda. Generalities.</p>	21/08/2023	
<p><b>Interviews to stakeholders DAY 1</b></p> <p>Independent agenda.</p>	21/082023	
<p><b>Technical meeting 1 (validation with extended scope):</b></p> <p>1. <u>Carbon pools, sources and sinks</u></p> <p>Sources and sinks associated with the REDD+ Activities. Criterion 3 MF</p> <p>Significant Carbon Pools and greenhouse gases. Criterion 4 MF</p> <p>2. <u>Reference level</u></p> <p>Use of the most recent Intergovernmental Panel on Climate Change (IPCC) guidance and guidelines. Criterion 5 MF.</p> <p>Key data and methods detailed and available for reconstruction of the Reference Level. Criterion 6 MF.</p> <p>Clearly documented Forest Reference Emission Level or Forest Reference Level for the ER Program Measures Area. Criterion 10,11, 12 and 13 MF</p> <p>3. <u>Measurement, monitoring and reporting</u></p> <p>Robust Forest Monitoring Systems. Criterion 14 MF.</p> <p>National Forest Monitoring System. Criterion 15 MF.</p> <p>Community participation in Monitoring and Reporting. Criterion 16 MF.</p> <p>4. <u>Uncertainties of the calculation</u></p> <p>Identification and address source(s) of uncertainty (identify, minimize, quantify remaining). Criterion 7, 8, 9.1 MF.</p>	21/08/2023	World Bank office on Rue Washington, Abidjan
<p><b>Interviews to stakeholders DAY 2</b></p> <p>Independent agenda.</p>	22/08/2023	World Bank office on Rue Washington, Abidjan

Activity & Information	Date	Location
<p><b>Technical meeting 2 (verification):</b></p> <p>1. <u>System for measurement, monitoring and reporting emissions and removals occurring within the monitoring period</u>                      Consistency of monitored estimates with RL 14.1 MF.</p> <p>2. <u>Quantification of emission reductions</u>                      Calculation of Emission Reductions. Criterion 22 MF</p> <p>3. <u>Uncertainty of the estimate of emission reductions</u>                      Estimation of residual uncertainty. Criterion 9.2, 9.3 MF.</p> <p>4. <u>Transfer of title to ERs</u>                      REDD projects and programs DMS. Criterion 37.                      Double counting. Criterion 23 MF.</p> <p>5. <u>Reversals</u>                      Addressing and account for reversals Criterion 18.2 and 19 MF</p>	22/08/2023	
<p><b>Closing Meeting:</b>                      Remarks, clarifications, questions, following steps.</p>	22/08/2023	

## 4. SUMMARY OF FINDINGS

### 4.1 Implementation status of the ER Program and update on drivers

AENOR has reviewed the ERP-CIV Monitoring Report and all supporting documents and deems they are complete and accurate. The verification team confirms that sufficient information has been included to explain any changes in major drivers in the ER Accounting Area and the status of the implementation of the strategy to mitigate and minimize potential displacement.

## 4.2 System for measurement, monitoring and reporting emissions and removals occurring within the monitoring period

### 4.2.1 Forest Monitoring System

AENOR confirms that the NFMS (National Forest Monitoring System) of the ERP-CIV is functioning and can produce high quality data. The documents reviewed by the verification team demonstrate the necessary controls to address relevant sources of potential errors, omissions, and misstatements are in place. AENOR also confirms that the NFMS has been developed in accordance with the requirements of the FCPF Methodological Framework.

### 4.2.2 Measurement, monitoring and reporting approach

AENOR assessed section 2.2 of the ERP-CIV Monitoring Report and attests that the equations and methods used for measuring, monitoring, and reporting are correct and consistent with the Reference Level, as described in Annex 4 of the same document.

In addition, AENOR confirms that the link among the equation parameters and the parameters under fixed data and parameters and monitored data and parameters are appropriate and correct.

## 4.3 Fixed Data and Parameters

After review of all information, procedures, calculations, and supporting documentation, AENOR confirms that the fixed data and parameters are applied consistently in line with the ER Monitoring Report template (see sections 4.8.1 Activity data and 4.8.2 Emission Factors, in AENOR’s Validation Report of the ERP-CIV) and are consistent with the reported fixed data and parameters described in Annex 4 of the ER Monitoring Report.

AENOR confirms that fixed data and parameters are made publicly available according to criterion 6 of the MF, since links to access all sources are provided in the ER Monitoring Report.

## 4.4 Monitored Data and Parameters

AENOR confirms that all data and parameters subject to monitoring have been reported and are free of errors and material misstatements. Additionally, the verification team confirms that the reported data is in line with the guidelines provided in the ER Monitoring Report template.

AENOR reproduced all spreadsheets’ information to check the correctness of each step of monitoring from measurement to data transfer and calculation, and in line with IPCC methods used to estimate emissions and removals for Measurement, Monitoring and Reporting (MMR). AENOR confirms the reliability of the source and nature of the reported evidence justified the selection of the monitored data and parameters; and that have been reported in line with the verification criteria.

AENOR also confirms that methodological steps and data were publicly available in accordance with applicable criteria, and the open links to the multiple sources are provided in the ERP-CIV MR. AENOR confirms that the evidence provided by the ER MR is sufficient and appropriate to determine the GHG reductions and removals.

AENOR confirms that the ERP-CIV monitors emissions by sources and removals by sinks included in the scope using the same methods to those used to set the Reference Level.

AENOR confirms that ER Monitoring Report states as monitoring period from 30-10-2020 to 31-12-2021.

Assessment details are as follows per monitored parameters:

<b>Parameters</b>	Area converted from forest type j to non-forest type i during the reference period (2000-2015). $A(j, i)$
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<p><b>Free of Material Misstatement</b></p>	<p>Yes</p>
<p><b>Reported Appropriately</b></p>	<p>Yes</p>
<p><b>Assessment Details</b></p>	<p>The activity data used for the reference period was obtained from a sampling approach for estimating areas that incorporates the following characteristics:</p> <p>A sufficiently dense and balanced sample size to capture changes in land cover classes.</p> <p>Hybrid machine (algorithm) / human (visual) interpretation to assign land cover classes and changes: Several change detection algorithms, from several sources of satellite images and/or other spatially explicit information and visual interpretation were used to detect change classes.</p> <p>Cross-validation principle, both for machine interpretation (convergence of evidence) and human interpretation (elimination of subjective bias). This required the formalization of decision rules.</p> <p>Quality control and integrated quality assurance at all stages of the process.</p> <p>ER-MR presented information about data sources for estimating Activity Data, methods for mapping land-use and land-use change (including sampling design and size, assessment and labelling, analysis and Activity Data calculation), QA/QC procedures applied, values applied, and uncertainty associated with these parameters.</p> <p>The verification team conducted an independent analysis of similar remotely sensed data to confirm that the source data was reliable and appropriate. Additionally, the verification team was able to ensure that LULC classification was appropriate and followed the defined classification system.</p> <p>The verification team conducted independent data checks for each step necessary for the quantification of these parameters. Activity data parameters were examined using remotely sense imagery to ensure accurate classification of LULC classification. Spatial analyses conducted in ESRI GIS confirmed the geographical boundary, ensuring that all activity data fell within the Accounting Area and that the Accounting Area was computed correctly. Independent data checks were used to ensure that the quantification of the parameters was performed correctly. This included an independent review of the literature cited in reference to the applied equations. The uncertainty associated with this parameter was independently calculated after a thorough review of the calculation spreadsheets. An empirical analysis with a reference product (ESA CCI map 2015-2020) shows that a systematic sampling of 1km x 1km over the ERP area is required to capture the changes with a relative sampling error of less than 15% on the land cover change classes. Complementary, the audit team attended during the onsite visit, the explanations from the technical staff of CIV and considers that the explanations and the development of these parameters are correct and are in relation to the information stated in the MR.</p>



<b>Parameters</b>	Area converted from forest type j to non-forest type i during the monitoring period (2020-2021). $A(j,i)$
<b>Free of Material Misstatement</b>	Yes
<b>Reported Appropriately</b>	Yes
<b>Assessment Details</b>	<p>ER-MR presented information about data sources for estimating Activity Data, methods for mapping land-use and land-use change (including sampling design and size, assessment and labelling, analysis and Activity Data calculation), QA/QC procedures applied, values applied, and uncertainty associated with these parameters.</p> <p>The verification team conducted an independent analysis of similar remotely sensed data to confirm that the source data was reliable and appropriate. Additionally, the verification team was able to ensure that LULC classification was appropriate and followed the defined classification system.</p> <p>The verification team conducted independent data checks for each step necessary for the quantification of these parameters. Activity data parameters were examined using remotely sense imagery to ensure accurate classification of LULC classification. Spatial analyses conducted in ESRI GIS confirmed the geographical boundary, ensuring that all activity data fell within the Accounting Area and that the Accounting Area was computed correctly. Independent data checks were used to ensure that the quantification of the parameters was performed correctly. This included an independent review of the literature cited in reference to the applied equations.</p> <p>The verification team has also reviewed the specific manual used to improve the quality of the process and the value. The visual interpretation of the plots uses Collect Earth Online projects to enable the technicians to assess various drivers of forest degradation.</p>

## 5. VERIFICATION OF GHG ASSERTION

### 5.1 ER Program Reference level for the Reporting Period

The Reference level for the Reporting Period, according to the ER Monitoring Report, and, as reported in AENOR’s Validation Report, is as follows:

Year of monitoring/ reporting period t	Average annual historical emissions from deforestation over the Reference Period (tCO <sub>2-e</sub> /yr)	If applicable, average annual historical emissions from forest degradation over the Reference Period (tCO <sub>2-e</sub> /yr)	If applicable, average annual historical removals by sinks over the Reference Period (tCO <sub>2-e</sub> /yr)	Adjustment, if applicable (tCO <sub>2-e</sub> /yr)	Reference level (tCO <sub>2-e</sub> /yr)
2016	7.692.979	1.779.971	-10.320	0	9.462.630
2017	7.692.979	1.779.971	-15.480	0	9.457.470
2018	7.692.979	1.779.971	-20.640	0	9.452.309
2019	7.692.979	1.779.971	-25.801	0	9.447.149
2020	7,692,979	1,779,971	-30,961	0	9,441,989
2021	7,692,979	1,779,971	-36,121	0	9,436,829
<b>Total</b>	69,236,809	16,019,741	-278,647	0	84,977,903
<b>Total after pro-rata</b>					11,041,548

\* The first monitoring period goes from 2016 to 2020. However, the reporting period only covers 30-10-2020 to 31-12-2020. For this reason, a pro-rata of 0.033954 (1826/63 days) is applied to estimate the ERs for that specific reporting period. Therefore, for the years 2016 to 2020, which the sum of the five periods is 47,261,547tCO<sub>2e</sub>, after applying the pro-rata discount factor, the value for the reference level emissions during the year 2020 equals to 1,604,718 tCO<sub>2e</sub>. On the other hand, for the year 2021, the value for the reference level emissions is the estimated in the table below: 9,436,829tCO<sub>2e</sub>. Hence, the sum for the monitoring period equals to 11,041,548tCO<sub>2e</sub>.

## 5.2 ER program emissions by sources and removals by sinks

After the review of all ERP-CIV information, procedures, calculations, and supporting documentation, AENOR confirms that the equations and methods used for measuring, monitoring, and reporting are correct and consistent with the Reference Level, free of material misstatements, errors, and omissions.

The Country Participant presented the estimated emissions by sources and removals by sinks included in the ER Program. The Country Participant also prepared spreadsheets with all the calculation processes. It can be publicly accessed, and the links are provided in the ER Monitoring Report.

AENOR reviewed the entire estimation process to confirm that is in with the MF and the verification criteria. AENOR was able to reconstruct ER estimate with given calculation spreadsheets. The formulae applied were correct to reproduce the final estimate of ER. The reported ERs are materially accurate. AENOR confirms that the ERs have been reported following a transparent and coherent step-by-step process that enabled the reconstruction of estimates.

Year of reporting period t	Emissions from deforestation (tCO <sub>2-e</sub> /yr)	If applicable, emissions from forest degradation (tCO <sub>2-e</sub> /yr)*	If applicable, removals by sinks (tCO <sub>2-e</sub> /yr)	Net emissions and removals (tCO <sub>2-e</sub> /yr)
2016	2.991.895	1.413.143	-322.705	4.082.332
2017	2.991.895	1.413.143	-356.272	4.048.766
2018	2.991.895	1.413.143	-389.839	4.015.199
2019	2.991.895	1.413.143	-423.406	3.981.632
2020	2,991,895	1,413,143	-456,973	3,948,065
2021	677,974	583,513	-516,595	744,893
<b>Total</b>	15,637,448	7,649,226	-2,465,789	20,820,886
<b>Total after pro-rata</b>				1,426,553

\* The first monitoring period goes from 2016 to 2020. However, the reporting period only covers 30-10-2020 to 31-12-2020. For this reason, a pro-rata of 0.033954 (1826/63 days) is applied to estimate the ERs for that specific reporting period. Therefore, for the years 2016 to 2020, which the sum of the five periods is 20,075,993 tCO<sub>2e</sub>, after applying the pro-rata discount factor, the value for the Net ERs during the year 2020 equals to 681,660 tCO<sub>2e</sub>. On the other hand, for the year 2021, the value for the reference level emissions is the estimated in the table below: 744,893 tCO<sub>2e</sub>. Hence, the sum for the monitoring period equals to 1,426,553 tCO<sub>2e</sub>.

Monitoring period (MP)	Total Reference Level emissions during the Monitoring Period (tCO <sub>2-e</sub> )	Net emissions and removals under the ER Program during the Monitoring Period (tCO <sub>2-e</sub> )	Emission Reductions during the Monitoring Period (tCO <sub>2-e</sub> )	Length of the Reporting period / Length of the Monitoring Period (# days/# days)	Emission Reductions during the Reporting Period (tCO <sub>2-e</sub> )
30-10-2020 to 31-12-2021	11,041,548	1,426,553	35,877,491	0.033	9,614,994

\* For the table above, the second, third and fourth columns, which are referred to Total Reference Level emissions; Net Emissions under the ER Program; and Emissions reductions during the Monitoring Period (tCO<sub>2e</sub>), the values have been adjusted to the current Reporting Period, which covers 30-10-2020 to 31-12-2021. Therefore, the parameters for the period 2016-2026 have been multiplied by the pro-rata factor (0.33), which is the division between the Length of the Reporting period and the length of the Monitoring Period (# days/# days).

## 5.3 Uncertainty of Emission Reductions

### 5.3.1 Uncertainty analysis

The Country Participant identified and assessed through a stepwise approach, the sources of uncertainty of the Emission Reduction in Activity Data (measurement, representativeness, sampling), Emission Factors (DBH measurement, H measurement, plot delineation, wood density estimation, biomass allometric model, sampling, and in other parameters such as Carbon Fraction, root-to-shoot ratios, etc.), as well as in Integration. This approach was the same as for the uncertainty analysis of Reference Level.

The audit team recalculated the uncertainty statistics independently to confirm the accuracy of the reported precision, reviewed assumptions and sources associated with parameters used in the quantification, and reviewed uncertainty of the Emission Reductions due to random and systematic errors. AENOR confirms that the sources of uncertainty are systematically identified and correctly assessed in the Measurement Monitoring, and Reporting system, and addressed according to verification criteria, including the Guideline on the application of the Methodological Framework Number 4.

Additionally, AENOR confirms that there is an appropriate process for reducing uncertainty in the activity data and emission factors, where possible: systematic errors are minimized through the implementation of a consistent and comprehensive set of standard operating procedures, including a set of quality assessment and quality control processes; and random errors and other uncertainties are minimized to the extent practical based on the assessment of their relative contribution to the overall uncertainty of the emissions and removals.

### 5.3.2 Uncertainty of the estimate of Emission Reductions

The Country Participant estimated the uncertainty of aggregated Emission Reductions based on Monte Carlo analysis, same as for the Reference Level. The uncertainty estimate for the Emission Reductions strictly follows the guidelines of Approach 2: Monte Carlo simulation from 2006 IPCC Volume 1 General Guidance and Reporting Chapter 3 as well as the Guideline on the application of the Methodological Framework Number 4. Ivory Coast's ER Program applied Monte Carlo methods (IPCC Approach 2) for quantifying the Uncertainty of the Emission Reductions. Because the MC propagation analysis includes 146 parameter values, it has been provided access to uncertainty and emission factor calculation tool to see all parameter values used in the analysis.

The verification team reviewed and confirmed that elements mentioned in 5.3.1 related to the estimation of uncertainty for the ER were all addressed in the provided Uncertainty spreadsheet. AENOR also confirmed that the estimations were correct and that the results matched the Reference Level included in the ER Monitoring Report. Therefore, AENOR concludes that the application of Monte Carlo simulation for the quantification of Uncertainty of the Emission Reductions was performed correctly and free of errors and misstatements.

### 5.3.3 Sensitivity analysis and identification of areas of improvement of the MRV system

In order to identify the relative contribution of each parameter to overall uncertainty, a sensitivity analysis was conducted by the Country Participant in which the uncertainty of each parameter was selectively removed prior to running Monte Carlo simulations and combining uncertainties. AENOR confirms that uncertainty of AD and EF used in Reference Level setting is quantified in a consistent way.

AENOR confirmed that the underlying sources of error in data and methods for integrated measurements of deforestation, degradation and enhancements were combined into a single combined uncertainty estimate and three parameters represent 39% of total ER's uncertainty: i. Carbon Density of Dense Forest-ombrophile stratum (16.2%), ii. Removal Factor of Agro-forest-<20 yr (14.2%) and iii. Activity Data Deforestation 2020-2021 mesophile stratum Secondary Forest to Other crops conversion 8.5%).

AENOR reviewed and confirmed that above-mentioned (section 5.3.1) elements related to the sensitivity analysis were all addressed in the provided calculation spreadsheets. The verification team also confirmed that the estimations were free of errors and the results matched the sensitivity analysis included in the ER Monitoring Report. Therefore, AENOR concludes that the sensitivity analysis was performed correctly.

## 5.4 Transfer of Title to ERs

### 5.4.1 Ability to transfer title

According to the information reported in the ER Monitoring Period and the evidence provided during the audit, In Côte d'Ivoire, the State is the owner of the ER titles, as described in Article 1 of Decree 2021-674 dated 03 November 2021. A legal and regulatory framework has been put in place specifically for the transfer of ER titles resulting from the implementation of the ERP and is exclusive to the geographical scope and duration of the ERP. It is reflected in Decree 2021-674 of 03 November 2021. period. The government of Côte d'Ivoire, through the Ministry of Economy and Finance (MEF), is the only legal entity that holds and transfers ER titles to a third party. AENOR has reviewed the evidence provided in the MR and considers that the information is reliable and correct. Therefore, according to the ERPA, 100% of ERs transaction between the country and the FCPF is clear and detailed.

### 5.4.2 Program and Projects Data Management System

AENOR confirms that the SEP REDD+ is in charge of supervising REDD+ projects at the national level. To fully play this role, it is necessary to ensure that the REDD+ activities that are implemented in the territory comply with the guidelines and commitments made in the National REDD+ Strategy. AENOR confirms that Operational guidance are in place and comply with the requirements of the MF.

According to the MR and the information gathered during evidence review, the key role of the SEP-REDD+ is: to manage the national data management system, communicates all ER information and avoids multiple declarations of ERs or double counting.

Regarding the Data Management System, CIV developed the Decree n° 2012-1049 of October 24<sup>th</sup> 2012 in order to comply with the requirements of the SEP-REDD which are: managing the national Data Management System for REDD+ programs and projects; Communicate all ER information generated by REDD+ Projects; and Avoids multiple declarations of Emissions reductions or double counting. Therefore, a national register for recording and geolocating emission reduction initiatives will be developed to comply with previous criteria and ensure that national emissions are not double-counted. Currently the system is under development by Cote d'Ivoire and the web-platform (fully available for everybody) will be ready soon. The idea was to complete the geoportal by the end of 2023, but by the current situation of the project and the audit, the platform is not ready yet. AENOR has reviewed the Decree and gathered several explanations from the Country about the coming upcoming Geoportal. This Web Platform has to be fully reviewed during the next verification to check if the system is in compliance with the MR and the abovementioned Decree.

### 5.4.3 Double counted ERs

The ERP is the first emission reduction programme in Côte d'Ivoire. Côte d'Ivoire has signed, in 2020, an ERPA for 10 million TeqCO<sub>2</sub> that will be fully (100%) transferred to the FCPF and an additional call option for 6.5 million TeqCO<sub>2</sub>. The transfer has therefore not been made to date, neither to third parties nor to other programs. There is therefore no negative impact vis-à-vis the ERP. Only the transfer to the FCPF will be valid within the framework of the program.

An agroforestry project developed by RABOBANK in the Nawa region is said to have sold 122,457 emissions reduction credits. While these information are being verified, these volumes are temporarily subtracted from the reduced emissions to be transferred to the FCPF. This reduction is made as an exceptional measure and to avoid double counting.

## 5.5 Reversals

### 5.5.1 The occurrence of major events or changes in ER Program circumstances that might have led to Reversals during the Reporting Period compared to the previous Reporting Period(s)

This section is not applicable since this is the first verification of the ERP-CIV.

## 5.5.2 Quantification of Reversals during the Reporting Period

This section is not applicable since this is the first verification of ERP-CIV.

### 5.5.3 Reversal Risk Assessment and Buffer ERs

Risk Factor	Risk indicators – Assessment by VVB	Resulting reversal risk set-aside percentage
Default risk	10%	10%
Lack of broad and sustained stakeholder support	Reversal Risk is considered medium: 5% discount. AENOR considers that the information provided is appropriate to justify the risk rate and updated to the current Monitoring Period. On the other hand, the risk rate is the same as the one declared in the ER-PD.	5%
Lack of institutional capacities and/or ineffective vertical/cross sectorial coordination	Reversal Risk is considered medium: 5% discount. AENOR considers that the information provided is appropriate to justify the risk rate and updated to the current Monitoring Period. On the other hand, the risk rate is the same as the one declared in the ER-PD.	5%
Lack of long term effectiveness in addressing underlying drivers	Reversal Risk is considered medium: 2% discount. AENOR considers that the information provided is appropriate to justify the risk rate and updated to the current Monitoring Period. On the other hand, the risk rate is the same as the one declared in the ER-PD.	3%
Exposure and vulnerability to natural disturbances	Reversal Risk is considered low: 5% discount. AENOR considers that the information provided is appropriate to justify the risk rate and updated to the current Monitoring Period. On the other hand, the risk rate is the same as the one declared in the ER-PD.	0%
<b>Total reversal risk set-aside percentage</b>		23%
<b>Total reversal risk set-aside percentage from ER-PD or previous monitoring report (whichever is more recent)</b>		23%

In conclusion, AENOR determined that the Buffer Guidelines have been correctly used to calculate the Total reversal risk set-aside percentage, and the conservativeness principle in order to determine the default reversal risk set-aside percentages and the discounts have been applied by the Country Participant, since the Total reversal risk set-aside percentage is the same as in the ER-PD and no reasons have been found to increase it.

AENOR verified that enough evidence was provided to justify the default reversal risk set-aside percentages and the discounts. ERs allocated to the Buffer is quantified in the following section.

## 5.6 Calculation of emission reductions

AENOR confirms that the ERP-CIV has quantified ERs in compliance with the MF, the ER Monitoring Report template, and the rest of applicable criteria, including FCPF Guidelines.

AENOR confirmed that the evidence provided allow to assess the GHG assertion made in the ER Monitoring Report as sufficient, without material discrepancy, and with a reasonable level of assurance, with respect to material misstatements, errors, or omissions.

The results are as follows:

		<b>Total</b>
<b>A</b>	<b>Reference Level (tCO<sub>2</sub>-e) (Section 5.1)</b>	11,041,548
<b>B</b>	<b>Net emissions and removals under the ER Program (tCO<sub>2</sub>-e) (Section 5.2)</b>	1,426,553
<b>C</b>	<b>Emission Reductions during Monitoring Period (tCO<sub>2</sub>-e) (A-B)</b>	9,614,994
<b>D</b>	<b>If applicable, number of Emission Reductions from reducing forest degradation that have been estimated using proxy-based estimation approaches (use zero if not applicable)</b>	0
<b>E</b>	<b>Number of Emission Reductions estimated using measurement approaches (C-D)</b>	9,614,994
<b>F</b>	<b>Percentage of ERs (A) for which the ability to transfer Title to ERs is clear or uncontested (Section 5.4.1)</b>	100%
<b>G</b>	<b>ERs for which the ability to transfer Title to ERs is unclear or contested because they are sold, assigned or otherwise used by any other entity for sale, public relations, compliance or any other purpose (Section 5.4.3)</b>	122,457
<b>H</b>	<b>Total ERs (D+E)*F-G</b>	9,492,537
<b>I</b>	<b>Conservativeness Factor to reflect the level of uncertainty from non-proxy based approaches associated with the estimation of ERs during the Crediting Period (Section 5.3.2)</b>	4%
<b>J</b>	<b>Emission Reductions allocated to the Uncertainty Buffer (0.15*D/C*H)+(I*E/C*H)</b>	379,701
<b>K</b>	<b>Total reversal risk set-aside percentage applied to the ER program (Section 5.5)</b>	23%
<b>L</b>	<b>Emission Reductions allocated to the Reversal Buffer (H-J)*(K-5%)</b>	1,640,311
<b>M</b>	<b>Emission Reductions allocated to the Pooled Reversal Buffer (H-J)*5%</b>	455,641
<b>N</b>	<b>Number of FCPF ERs (H-J-L-M)</b>	7,016,884



## 6. NON-COMPLIANCES AND OBSERVATIONS

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To ensure conformance of the ER Program with all requirements set by the FCFC and the audit criteria (section 2.3), the verification team issued findings in accordance with section 11 of the VVG v2.5 in the following cases:

- Major Corrective Action Request (MCAR): i) the evidence provided to demonstrate conformity is insufficient, unclear, or not transparent and may lead to a material error, omission, or misstatement, and/or a breakdown in the systems delivery; ii) underlying assumptions used to develop the reported estimates are not supported by data; iii) material errors, omissions or misstatements have been made in applying assumptions, in data or calculations; or i) non-compliance with validation criteria.
- Minor Corrective Action Requests (mCAR): i) the evidence provided to demonstrate conformity is insufficient, unclear, or not transparent, but does not lead to a material error, omission, or misstatement, and/or a breakdown in the systems delivery; or ii) non-material errors, omissions or misstatements have been made in applying assumptions, in data or calculations;
- Observations (OBS): i) there is no objective evidence to prove that there is a non-conformity, but the VVB observes practices and/or methods that could result in future MCAR and mCAR; or ii) the VVB wishes to identify an area of the Forest Monitoring System that requires attention and/or adjustment in future monitoring and reporting.

The findings were submitted by the verification team in a single document, in which the Country Participant was able to offer answers to each of them and list supporting documents provided.

The Country Participant made the requested corrections and provided the verification team with updated versions of the ER Monitoring Report, which the verification team reassessed against the guidance documentation. The verification team either closed the opened findings when corrections, evidence and answers were satisfactory to comply with the audit criteria or asked for further corrections or clarifications. This process was repeated iteratively until all MCAR were suitably closed, as required by paragraph 62 of the VVG v2.5.

Not all findings, 8 MCAR, 2 mCAR and 2 Observations, issued by AENOR's audit team during the joint validation and first verification process have been closed. All MCAR, and OBS were successfully addressed by the ER Program and closed by the VVB. Not all of the mCAR were closed in the current verifications. One of the mCAR (mCAR 10) needs to be addressed during the next verification. The findings are reported in the appendix 1 of this report.

APPENDIX 1: OVERVIEW OF NON-COMPLIANCES & OBSERVATIONS ISSUED DURING THE VERIFICATION BY THE VERIFICATION TEAM

**Non Conformities (NCs)**

NC ID: minor	01	Date: 30/08/2023
<b>Description of NC</b>		
<p>Section 1.1 in the first paragraph the text does not mention all the drivers of deforestation detailed in table 2 and the ones presented in the meeting with the audit team:</p> <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <p style="text-align: center;"><b>DRIVERS OF DEFORESTATION</b></p> <p><b>Direct factors</b></p> <ul style="list-style-type: none"> <li>• Extensive farming (62%):                             <ul style="list-style-type: none"> <li>• cocoa (38%),</li> <li>• rubber tree (23%),</li> <li>• oil palm (11%)</li> </ul> </li> <li>• Illegal logging (18%)</li> <li>• Clandestine gold panning (8%)</li> <li>• Bush fires (3%)</li> </ul> <p><b>Indirect factors</b></p> <ul style="list-style-type: none"> <li>• Demographic pressure</li> <li>• Absence of a regional land use plan</li> <li>• Land tenure insecurity</li> <li>• Infrastructure development</li> </ul> </div> <div style="flex: 1; padding-left: 20px;"> <p>Also, in this paragraph, slash and burn agriculture is dealt with as more than one factor, please correct this.</p> </div> </div>		
<b>Project Participant response</b>		Date: 15/09/2023
<p>Section 1.1 of the Monitoring Report has been adjusted to provide further descriptions on the drivers of deforestation. A summary of the editions is included below:</p> <p>In Côte d'Ivoire, the drivers of deforestation and forest degradation are prioritized according to 2 categories. These are the direct and indirect drivers.</p> <p>At the level of direct drivers, the expansion of agricultural land is the main element of deforestation and forest degradation. The weight of agriculture is 62% in the hierarchy of direct drivers of forest loss. In this sector, the main crops that significantly impact deforestation and forest degradation are cocoa, rubber and oil palm crops with respectively 38%; 23% and 11%. After the agricultural sector, there is illegal logging, which is responsible for 18% of deforestation. The extension of infrastructure such as habitats (rural and urban), transport (roads, rail) play a role in the loss of forest cover. The contribution of this sector is estimated at 10%. We also have, to a small extent, illegal gold panning and bush fires which occupy the fourth (8%) and fifth (3%) place.</p> <p>At the level of indirect drivers, which are factors that promote deforestation, several elements are listed:</p> <ul style="list-style-type: none"> <li>- Economic factors (economic attractiveness, in particular the price of agricultural commodities);</li> <li>- Factors related to the absence of land use plans or plans;</li> <li>- Demographic factors (significant population growth);</li> </ul> <p>Political and institutional factors (non-compliance due to weak governance in the forest sector).</p>		

Documentation provided by the Project Participant	
<p>This answer can be verified in the study on the analysis of the drivers of deforestation and forest degradation in Côte d'Ivoire (pages 14 to 64). The document is available from the following link:</p> <p><a href="http://reddplus.ci/download/analyse-qualitative-des-facteurs-de-deforestation-et-de-degradation-des-forets-en-cote-divoire-2/">http://reddplus.ci/download/analyse-qualitative-des-facteurs-de-deforestation-et-de-degradation-des-forets-en-cote-divoire-2/</a></p>	
VVB Assessment	Date: 27/09/2023
<p>The section has been updated properly, and the evidence provided is deemed correct.</p> <p>Therefore, mCAR 01 is closed</p>	

NC ID: Major	02	Date: 30/08/2023
Description of NC		
<p>Along the document, some links that reference certain evidence are broken. Therefore, the audit team cannot check and review the information within these external sources. Some of these links are:</p> <ol style="list-style-type: none"> <li>1. Table 1: the data base in shapefile format.</li> <li>2. Table 2: there is no link for the evidence in the section of table 2 “Demographic Pressures” the implementation of the PNSFR through several projects.</li> <li>3. Section 3.1 Grieco et al., (2012).</li> </ol>		
Project Participant response		Date: 15/09/2023
<p>All links in the document have been corrected and verified.</p> <ol style="list-style-type: none"> <li>4. Table 1: 14, 289.34 hectares of agroforestry established in classified forests. This figure can be verified in the report available at the following link, precisely on page 24: <a href="https://1drv.ms/w/s!AjuGNp-WjLPhtl-N-qWpPJJJaZmP6?e=PdhqBz">https://1drv.ms/w/s!AjuGNp-WjLPhtl-N-qWpPJJJaZmP6?e=PdhqBz</a>.</li> </ol> <p>The geolocation of these plots is underway, to date only 4,337,154 hectares have been realized. The database in shapefile format is available <a href="#">here</a></p> <ol style="list-style-type: none"> <li>5. Table 2: Clarification and securing of land tenure and conflict resolution through the National Program for Securing Rural Land (PNSFR) which was launched in July 2018 and is led by AFOR through the PNSFR, which is implemented through several projects including PAFR which can be view <a href="#">here</a></li> <li>6. Section 3.1 Grieco et al., (2012).</li> </ol> <p><a href="https://dspace.unitus.it/bitstream/2067/2435/1/egrieco_tesid.pdf">https://dspace.unitus.it/bitstream/2067/2435/1/egrieco_tesid.pdf</a></p>		
Documentation provided by the Project Participant		
<p>The links provided are corrected.</p> <p>Therefore MCar 02 is closed</p>		
VVB Assessment	Date: 27/09/2023	

<b>NC ID: Major</b>	<b>03</b>	<b>Date: 30/08/2023</b>
<b>Description of NC</b>		
<p>Provide appropriate evidence or clarify the information given for the following:</p> <ol style="list-style-type: none"> <li>1. Table 1 the figure of 5,000ha of agroforestry established outside of classified forests, according to the available evidence it is 3,075.72ha. Clarify and provide the correct evidence or number.</li> <li>2. Table 1: 903 cocoa producers. Provide evidence.</li> <li>3. Table 1: 200,000 trees in production, the evidence shows 240,571 although it is similar, there is around a 25% deviation, please clarify.</li> <li>4. Table 1 reforestation of 26ha and conservation of 34ha of individual natural forests. Provide evidence.</li> <li>5. Section 2.1 Provide the SOPs mentioned.</li> <li>6. Section 2.1 update the information in the subsection Design and maintenance of the Forest Monitoring System clarify if the reorganization phase is finished.</li> <li>7. Section 2.2.2: the evidence provided in table AGB Other crop (annual) is different from the source you provide, please clarify.</li> <li>8. Section 2.2.2 table AGB RF_reg &lt; 20 years provide the evidence.</li> </ol>		
<b>Project Participant response</b>		<b>Date: 15/09/2023</b>

The above requested evidence has been included in the document as summarized below:

7. Indeed 5,000 ha of agroforestry have been established, the activity report can be consulted via this link: <https://1drv.ms/b/s!AjuGNp-WjLPhtM-E-aDojZ0WoYN94?e=JGBwn3>. However we recall that only 3,077.32 ha have already been mapped whose database in shapefile format is available [here](#).
8. **Table 1: 903 cocoa producers. Provide evidence.** This is an omission. This figure can be verified [here](#) on page 6 section 4-4.
9. **Table 1: 200,000 trees in production, the evidence shows 240,571 although it is similar, there is around a 25% deviation, please clarify.** That's actually 240,571 trees. This value can be verified [here](#) on page 7 section 4-3.
10. **Table 1 reforestation of 26 ha and conservation of 34 ha of individual natural forests. Provide evidence.** Ces chiffres peuvent être vérifiés [ici](#) à la page 6, section 4-5
11. **Section 2.1 Provide the SOPs mentioned.** All SOPs (1; 2; 3 and 4) mentioned in the document are available from the following link: <https://1drv.ms/f/s!AjuGNp-WjLPhtk47zw8QWuIVmC17?e=vYVEGu> .
12. **Section 2.1 update the information in the subsection Design and maintenance of the Forest Monitoring System clarify if the reorganization phase is finished.** la phase de réorganisation du geoportail est en cours et devrait être finalisée d'ici la fin de l'année 2023.
13. **Section 2.2.2: the evidence provided in table AGB Other crop (annual) is different from the source you provide, please clarify.** Côte d'Ivoire being in the humid tropical zone, the value 2.6 t/C/ha in terms of carbon stock by default. In the document, AGB values were estimated in tonnes of dry matter per hectare. The value 2.6 t/C/ha was therefore converted using 0.47 which is the default value for (sub)tropical forests according to the 2006 IPCC AFOLU Guidelines, Table 4.3. A link to the IPCC Guidelines has been included in the document.
14. **Section 2.2.2 table AGB RF\_reg < 20 years provide the evidence.** This is IPCC 2019 refinement to the 2006 Guidelines, volume 4. table 4.8 (updated) aboveground biomass (agb) in forest plantations (tonnes d.m. ha-1). The document is available [here](#).

#### Documentation provided by the Project Participant

#### VVB Assessment

Date: 27/09/2023

1. The PP has properly explained the difference between the evidence and the data.
2. The evidence provided is deemed correct
3. The evidence provided in the clarification is correct. However, the evidence on the MR is different. This is not correct
4. The evidence provided is deemed correct
5. The evidence of the SOPs is deemed correct.
6. The clarification provided is deemed correct
7. Please, provide further clarifications, the evidence provided in the MR (IPCC 2006, Volume 4, Chapter 5 [https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4\\_Volume4/V4\\_05\\_Ch5\\_Cropland.pdf](https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4_Volume4/V4_05_Ch5_Cropland.pdf)) corresponds to a different value than the one in the MR and the evidence provided in the response of the finding.
8. Please, explain why the specie used as evidence is Tectona grandis.

#### Country participant response

Date: 06/10/2023

3- The evidence provided in the monitoring report has been updated and verified. It confirms the values indicated (see table 1, page 9 of the monitoring report).

7- [The table 5.9 of IPCC 2006, Volume 4, Chapter 5](#) shows the following value in tonnes C/ha.

Crop type by climate region	Carbon stock in biomass after one year ( $\Delta C_G$ ) (tonnes C ha <sup>-1</sup> )	Error range <sup>#</sup>
Annual cropland	5.0	± 75%
Perennial cropland		
Temperate (all moisture regimes)	2.1	± 75%
Tropical, dry	1.8	± 75%
Tropical, moist	<b>2.6</b>	± 75%
Tropical, wet	10.0	± 75%

<sup>#</sup> Represents a nominal estimate of error, equivalent to two times standard deviation, as a percentage of the mean.

This convert this value into tonnes of dry matter per hectare, it was divided by 0.47 (as per table 4.3 IPCC 2006 chapter 4):  $2.6/0.47 = 5.53$

The value provided in the evidence [IPCC 2006, Volume 4, Chapter 5](#) was added to the monitoring report (see page 23 of the monitoring report).

Land category	AGB			
	AGB (t/C/ha)	AGB (tdm/ha)	90% Confidence Interval [tdm/ha]	90% Confidence Interval [%]
Other crop (annual)	2.6	5.53	4.15	75%

8- *Tectona grandis* is used as evidence because this species is indicated as the major species in reforestation in Côte d'Ivoire. This can be verified in the report on the general state of the forest, fauna and flora on page 42. This document is available [here](#). Furthermore, of the values proposed by the IPCC (IPCC 2019 refinement to the 2006 Guidelines, volume 4. table 4.8 updated aboveground biomass in forest plantations), only the species *tectona grandis* is used for reforestation in the ERP area.

This explanation has been added to page 25 of the monitoring report

<b>VVB Assessment</b>	<b>Date: 14/10/2023</b>
<p>3. the evidence provided is correct. Furthermore, the evidence on the MR is now correct.</p> <p>7. the evidence and the explanations are deemed correct</p> <p>8. the evidence provided as well as the explanation on the MR are deemed correct.</p> <p>Therefore, MCAR 03 is closed.</p>	

NC ID: Major	04	Date: 30/08/2023
Description of NC		

<p>Provide appropriate evidence or clarify the information given for the following:</p> <ol style="list-style-type: none"> <li>1. Section 3.1 study by N'Gbala et al., (2017) provide this study in PDF.</li> <li>2. Section 3.2 A(j,i) Area converted from forest type j to non-forest type i during the reference period (2000-2015). Provide the spreadsheet source for Table 2 “Annual deforestation and degradation (ha/ year) in the mesophile zone between 2000-2015”</li> <li>3. Section 3.2 A(j,i) Area converted from forest type j to non-forest type i during the reference period (2000-2015).; Source of data and description of measurement/calculation methods and procedures applied. The document states that the MP is 2020-2021 while the spreadsheet has different dates for MP1 and MP2. Please clarify.</li> <li>4. Section 3.2 A(j,i) Area converted from forest type j to non-forest type i during the monitoring period (2020-2021). Provide the source to check the values for the source of data and the uncertainty according to criterion 9.</li> <li>5. Section 3.2 A(j,i) Area converted from forest type j to non-forest type i during the monitoring period (2020-2021). The reference period in this table is different. Please clarify.</li> <li>6. Section 4.1 According to the template: <i>If Guidelines on the application of the MF Number 3 on reporting periods is applied, the years should reflect the years of the Monitoring Period.</i> It is stated that the two years of MP (highlighted in grey) are 20-21. however, is this the reporting period? Provide further explanations.</li> <li>7. Section 5.1 provide further information about the QA/QC process to address errors (SOPs)</li> <li>8. Section 5.1 regarding the high value of measurement to the overall uncertainty explain if this contribution is because of random or bias factors.</li> <li>9. Section 5.1 Representativeness: Provide further explanations about the QA/QC process to avoid biases.</li> <li>10. Section 5.1 provide the following evidence: the recommendations of Cochran (1977) and the GFOI MGD (2020).</li> <li>11. Section 5.1 Other parameters; further information about the IPCC and the source of the values.</li> </ol>	
<b>Project Participant response</b>	<b>Date:</b> 15/09/2023

1. **Section 3.1 study by N'Gbala et al., (2017) provide this study in PDF.** The document in PDF format is available via this [link](#).
2. **Section 3.2 A(j,i) Area converted from forest type j to non-forest type i during the reference period (2000-2015). Provide the spreadsheet source for Table 2 "Annual deforestation and degradation (ha/ year) in the mesophile zone between 2000-2015".** Activity data tool has been updated with the summary information in sheet summary. The link to the spreadsheet has been updated in the [document](#).
3. **Section 3.2 A(j,i) Area converted from forest type j to non-forest type i during the reference period (2000-2015); Source of data and description of measurement/calculation methods and procedures applied. The document states that the MP is 2020-2021 while the spreadsheet has different dates for MP1 and MP2. Please clarify.** The 2000-2015 period is the reference period, and the outline recommends that only data from the 2020-2021 follow-up period be processed. However, it essential to clarify that the calculation of emission reductions for the first ER-MR is based on two monitoring periods: i. 1/1/2016 to 12/31/2020 and ii. 1/1/2021 to 12/31/2021. Considering that Reporting Period is from October 30th, 2020, to December 31st, 2021, the total ERs correspond to the sum of the 3% of the emission reduction of the 2015-2020 monitoring period and the total ERs of 2020-2021. A clarification text has been added to the parameter description table in sections 3.2 and in 4 of ERMR. The source of the values for the periods 2015-2020 and 2020-2021 are available from this [link](#).
4. **Section 3.2 A(j,i) Area converted from forest type j to non-forest type i during the monitoring period (2020-2021). Provide the source to check the values for the source of data and the uncertainty according to criterion 9.** The data source is available [Here](#).
5. **Section 3.2 A(j,i) Area converted from forest type j to non-forest type i during the monitoring period (2020-2021). The reference period in this table is different. Please clarify.** The period 2000 – 2015 corresponds to the reference period while 2020-2021 to the follow-up period. To clarify this in the document to avoid confusion, only activity data for the monitoring periods 2015-2020 and 2020-2021 are retained and those for 2000-2015 have been removed from section 3.2.
6. **Section 4.1 According to the template: *If Guidelines on the application of the MF Number 3 on reporting periods is applied, the years should reflect the years of the Monitoring Period. It is stated that the two years of MP (highlighted in grey) are 20-21. however, is this the reporting period? Provide further explanations.***

Yes, the 2020-2021 period corresponding to the two years highlighted in grey is the reporting period (30-10-2020 to 31-12-2021). Further explanations have been provided in section 4.3.

In accordance with [the signed ERPA](#), the start date of the crediting period is October 30, 2020. This date corresponds to the definition of the start date of the crediting period provided in the FCPF glossary, namely:- It is not earlier than 2019, the date of inclusion of the program in the carbon fund portfolio.- It does not fall under the 2000-2015 reference period.

7. **Section 5.1 provide further information about the QA/QC process to address errors (SOPs).** Links to each of the QA/QC procedures are added to the document. These SOPs describe in full detail the treatments performed. They are available [here](#) for verification.
8. **Section 5.1 regarding the high value of measurement to the overall uncertainty explain if this contribution is because of random or bias factors.**

The contribution of the AD measurement is considered mostly bias factors. The random contribution has been minimized with the optimization of the sample size and location in land use change classes



previously defined with satellite imagery information. In this sense the large contribution is linked to the visual photointerpretation process, due to the challenge to determine the land use change based on colour, size, shape, structure, texture, and its arrangement with neighboring objects observed in the satellite imagery.

Level and Contribution type (random or bias) have been indicated for each source of uncertainty in Section 5.1 table.

**9. Section 5.1 provide the following evidence: the recommendations of Cochran (1977) and the GFOI MGD (2020).** Les liens permettant d’accéder à ces documents sont ajoutés dans le document.

MGD (2020) disponible [Here](#) and Cochran (1977) available via this [link](#).

**10. Section 5.1 Other parameters; further information about the IPCC and the source of the values.** Les valeurs pour chacun des paramètres considérés sont détaillées dans la section 3.1 du document (paramètres fixes).

Documentation provided by the Project Participant	
VVB Assessment	Date: 28/09/2023
<ol style="list-style-type: none"> <li>1. The evidence provided is deemed correct</li> <li>2. The evidence provided is deemed correct</li> <li>3. The clarification provided is deemed correct</li> <li>4. The evidence provided is deemed correct</li> <li>5. The clarification is deemed correct</li> <li>6. The clarification provided is deemed correct</li> <li>7. The evidence provided is deemed correct</li> <li>8. The section has been updated and deemed correct</li> <li>9. The evidence provided is deemed correct</li> <li>10. The clarification provided is deemed correct</li> </ol> <p>Therefore MCAR 04 is closed</p>	

NC ID: Major	05	Date: 30/08/2023
Description of NC		

<p>Provide further clarifications:</p> <ol style="list-style-type: none"> <li>1. Table 1: in the evidence “reports of activities carried out in the ICF” provide further explanations on where the information provided can be found in the document.</li> <li>2. Table 1: provide further explanation on why the National indicative is referred to 2014-2020 and 2021-2027, while the regional indicative program was developed in 2019-2025.</li> <li>3. Table 2: According to the REDD* strategy, there are other drivers of deforestation. Please explain why these have not been assessed in the ERM.</li> <li>4. Table 2: explain why the 1st phase 2018-2021 only provides evidence for years 2018, 2019 and 2020.</li> <li>5. Table 2: in the section for strategy to combat expansion of agriculture, there is no mention of other types of farming such as rubber, also explained in the zero-deforestation section. Provide an explanation for not including it.</li> <li>6. Section 1.2 Provide further clarification and information about the drivers and the displacement so it is clear.</li> <li>7. Section 2.1 SOPs: The MP covers the period 2020-2021, however some of the SOPs, such as the one for data collection, were implemented in February 2023. please, explain such difference.</li> <li>8. Section 5.1 Provide further explanation for the evidence “density of 0.58 g.m-3 which is the average value for tropical Africa (Reyes et al., 1992).”</li> <li>9. Section 6.2 Provide further explanations about the arrangement to avoid multiple claims to an ER title.</li> </ol>	
<b>Project Participant response</b>	<b>Date:</b> 15/09/2023

- 1. Table 1: in the evidence “reports of activities carried out in the ICF” provide further explanations on where the information provided can be found in the document.**

All this information is contained in the annual report cocoa and forests initiative Côte d'Ivoire 2021 accessible from this link: [https://drive.google.com/file/d/1GUqhK2Rn0Jlgh9r5FRQ-XIT43urE0ksl/view?usp=drive\\_link](https://drive.google.com/file/d/1GUqhK2Rn0Jlgh9r5FRQ-XIT43urE0ksl/view?usp=drive_link)

- More than 12,945,000 trees distributed for agroforestry and reforestation: Page 10
- More than 22,000 hectares of forests restored in rural areas: Page 10
- 193,395 hectares of cocoa agroforestry under development: Page 24
- More than 12,700 farmers benefiting from payments for environmental services: Page 10
- More than 387,200 farmers trained in good agricultural practices: more cocoa on less land: Page 11
- 249,807 farmers trained in smart practices in the face of climate change: Page 11
- More than 114,200 farmers benefiting from financial products and services: Page 11
- Improved traceability with mapping of more than 465,400 farms: Page 11
- Improved livelihoods of farmers through income-generating activities (production and sale of other agricultural products than cocoa, livestock or non-agricultural activities): Page 27.

All activities of the Cocoa and Forest Initiative are carried out throughout the cocoa supply basin in Côte d'Ivoire, which covers the southern half of the country including the emission reduction program area around the Taï Park.

- 2. Table 1: provide further explanation on why the National indicative is referred to 2014-2020 and 2021-2027, while the regional indicative program was developed in 2019-2025.** This is a mistake. The regional programme also covers the period 2021-2027 (see link below: [https://international-partnerships.ec.europa.eu/system/files/2022-01/mip-2021-c2021-9373-sub-saharan-africa-annex\\_en.pdf](https://international-partnerships.ec.europa.eu/system/files/2022-01/mip-2021-c2021-9373-sub-saharan-africa-annex_en.pdf) . This has been corrected in Table 1 of the document.
- 3. Table 2: According to the REDD\* strategy, there are other drivers of deforestation. Please explain why these have not been assessed in the ERMR.** We focused on the main drivers of deforestation (significant) for which the contribution to GHG emissions/removals can be directly assessed. This finding is reflected in the document by supplementing Table 2 with the evaluation of indirect drivers.
- 4. Table 2: explain why the 1st phase 2018-2021 only provides evidence for years 2018, 2019 and 2020.** This is an omission from the report for the year 2021. It has therefore been added. All these reports are available via this link: <https://1drv.ms/f/s!AjuGNp-WjLPhtlgjdf0UjoGUIHzG?e=Ab0MHf>
- 5. Table 2: in the section for strategy to combat expansion of agriculture, there is no mention of other types of farming such as rubber, also explained in the zero-deforestation section. Provide an explanation for not including it.** The report focused on cocoa cultivation, which is the main driver of deforestation in the agricultural sector. In the strategic option of zero deforestation agriculture, deforestation attributable to other agricultural speculations are addressed. In the document this finding was addressed:

For the rubber sector, the strategy is:

- Direct rubber cultivation to non-forested areas so that it contributes to the restoration of forest cover. A partnership agreement was signed between SEP-REDD+ and APROMAC to define, promote and develop a zero deforestation rubber sector in Côte d'Ivoire;

- Contribute to the regeneration of old rubber plantations in the forest zone and encourage the development of new rubber plantations in the forest-savannah transition zone while respecting these areas;
- Promote the technical and economic valorization of rubber wood into timber and wood energy to limit harvesting in the forest, but also to facilitate the regeneration of old plantations.

For the oil palm sector

- Development of new palm plantations as part of a land use and management plan that respects the identified protection zones (high carbon stock, high conservation value, peatlands, etc.);
- Promotion of zero deforestation Ivorian palm oil to international buyers and investors who have made zero deforestation commitments to their customers;
- Intensification of oil palm operations through the adoption of better agricultural and conservation practices that respect environmental sustainability and maximize social benefits.

**6. Section 1.2 Provide further clarification and information about the drivers and the displacement so it is clear.**

This finding is reflected in the document, as updating the information in the table in sections 1.1 and 1.2 helps to align and clarify the main drivers of deforestation and forest degradation.

**7. Section 2.1 SOPs: The MP covers the period 2020-2021, however some of the SOPs, such as the one for data collection, were implemented in February 2023. please, explain such difference.**

The reporting period goes from 2020-2021 (precisely from October 30, 2020 to December 31, 2021). Therefore, the work to determine activity data and development of the SOPs was carried out after this period, between 2022 and 2023.

**8. Section 5.1 Provide further explanation for the evidence "density of 0.58 g.m-3 which is the average value for tropical Africa (Reyes et al., 1992)." The proof for this Default Average Density Value of wood can be obtained from the following link:**

[https://www.srs.fs.usda.gov/pubs/gtr/gtr\\_so088.pdf](https://www.srs.fs.usda.gov/pubs/gtr/gtr_so088.pdf)

**9. Section 6.2 Provide further explanations about the arrangement to avoid multiple claims to an ER title.**

A national register for the identification and geolocation of emission reduction initiatives at the national level is being developed in Côte d'Ivoire to count the emissions reduced by each of the national projects/initiatives and thus ensure that they are not counted twice. This registry will:

- Collect all basic information related to REDD+ projects and programmes, including the ERP (it will clarify: who owns the emission reductions; what are the precise geographical boundaries with geolocation; planned activities, duration of the project, reduced emissions, etc.)
- Address potential overlap between projects and initiatives to avoid double counting;
- Specify the technical elements of the project (carbon pools selected, baseline scenario, etc.)
- To make available in a clear, centralized and free way, all information relating to projects and initiatives underway in the territory.

<p>Once this register is integrated into the Geoportal Platform (<a href="http://www.geoportailsst.com/">http://www.geoportailsst.com/</a>) under development. The information will be freely available online, in the official language of the country (French).</p> <p>While waiting for the registry, SEP-REDD+ has already started to inventory all REDD+ initiatives in the country.</p>																	
<p><b>Documentation provided by the Project Participant</b></p>																	
<p><b>VVB Assessment</b> <span style="float: right;"><b>Date:</b> 28/09/2023</span></p>																	
<ol style="list-style-type: none"> <li>1. The evidence provided is deemed correct. Nevertheless, in the MR, the link provided shows different evidence. Please, detail in the MR which evidence corresponds to the mentioned data</li> <li>2. Section updated and deemed correct</li> <li>3. The clarification provided is deemed correct</li> <li>4. The evidence and the information provided is deemed correct</li> <li>5. The section is considered clear</li> <li>6. Section updated and deemed correct</li> <li>7. The statement provided is deemed correct</li> <li>8. Please, explain where is possible to find within the evidence provided the default value of 0.58</li> <li>9. Section updated and deemed correct</li> </ol>																	
<p><b>Project Participant response</b> <span style="float: right;"><b>Date:</b> 06/10/2023</span></p>																	
<p><b>8-</b> In the evidence provided, the default value of 0.58 g.m<sup>-3</sup> for wood density is not clearly written. This value of 0.58 g.m<sup>-3</sup> corresponds to the arithmetic mean of all the wood density values for the tropical African region provided in the document by <a href="#">Reyes et al., 1992</a> (page 12 to 14), which is the reference study. However, based on this study, the FAO (1997) clearly mentioned the value 0.58 g.m<sup>-3</sup> as the default value for wood density in tropical Africa. This can be verified <a href="#">here</a> in section 3.1.2, see figure below.</p> <p style="text-align: center;"><b>The arithmetic mean and most common wood density values (t/m<sup>3</sup> or g/cm<sup>3</sup>) for tropical tree species by region</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Tropical region</th> <th>No. of species</th> <th>Mean</th> <th>Common range</th> </tr> </thead> <tbody> <tr> <td>Africa</td> <td>282</td> <td>0.58</td> <td>0.50-0.79</td> </tr> <tr> <td>America</td> <td>470</td> <td>0.60</td> <td>0.50-0.69</td> </tr> <tr> <td>Asia</td> <td>428</td> <td>0.57</td> <td>0.40-0.69</td> </tr> </tbody> </table> <p style="text-align: center;">(from Reyes et al. 1992)</p> <p>The reference (<a href="#">FAO, 1997</a>) has therefore been added to the monitoring report on page 67.</p>		Tropical region	No. of species	Mean	Common range	Africa	282	0.58	0.50-0.79	America	470	0.60	0.50-0.69	Asia	428	0.57	0.40-0.69
Tropical region	No. of species	Mean	Common range														
Africa	282	0.58	0.50-0.79														
America	470	0.60	0.50-0.69														
Asia	428	0.57	0.40-0.69														
<p><b>VVB Assessment</b> <span style="float: right;"><b>Date:</b> 14/10/2023</span></p>																	
<p><b>8. the evidence provided is deemed correct. Therefore, MCAR 05 is closed</b></p>																	

<p><b>NC ID: Major</b></p>	<p><b>06</b></p>	<p><b>Date: 30/08/2023</b></p>
<p><b>Description of NC</b></p>		

<p>Complete the following sections to comply with the requirements of the template:</p> <ol style="list-style-type: none"> <li>1. Section 1.1. According to the template the following information is missing: <i>Updates on the assumptions in the financial plan and any changes in circumstances that positively or negatively affect the financial plan and the implementation of the ER Program.</i></li> <li>2. Section 2.1 states “Describe the Forest Monitoring System including the systems and processes that ensure the accuracy of the data and information” in the document it is only mentioned, not explained.</li> <li>3. Section 2.1 same as the previous item, provide a description of the SOPs.</li> <li>4. Section 4.2 Complete the section to comply with the template and with Criterion 6: <i>Key data and methods that are sufficiently detailed to enable the reconstruction of the Reference Level, and the reported emissions and removals (e.g., data, methods and assumptions), are documented and made publicly available online. In cases where the country’s or ER Program’s policies exempt sources of information from being publicly disclosed or shared, the information shall be made available to the third party validation and verification body and a rationale is provided for not making these data publicly available. In these cases, reasonable efforts shall be made to make summary data publicly available to enable reconstruction.</i></li> <li>5. Section 7.2 delete the instructions.</li> </ol>	
<p><b>Project Participant response</b></p>	<p><b>Date: 15/09/2023</b></p>

1. **Section 1.1. According to the template the following information is missing: *Updates on the assumptions in the financial plan and any changes in circumstances that positively or negatively affect the financial plan and the implementation of the ER Program.*** Regarding the financial plan, the PRE like any REDD+ project is results-oriented and aims to capitalize on the efforts of programmes, projects and initiatives (Table 1) and the public and private investments implemented in the area. Also, it should be added that an advance of 1,000,000 US dollars compared to the revenues generated by the sale of emission reductions was obtained by the country at the end of 2022. This advance is managed by the Foundation for Parks and Reserves of Côte d'Ivoire (FPRCI) and is used for MRV activities, estimation of emission reductions and the conduct of daily activities.
2. **Section 2.1 states “Describe the Forest Monitoring System including the systems and processes that ensure the accuracy of the data and information” in the document it is only mentioned, not explained.**

Further explanations have been provided as summarized below:

- Implementation of QA/QC processes in all data production processes:

Case of forest inventory data. A field data collection manual has been developed to serve as a guide. Subsequently, training of data collection teams was carried out with a view to strengthening their competence. A pilot phase of data collection allowed the teams to understand the collection process; In the field, data collection was done in 2 formats, paper (field sheet) and digital (tablets on which the Collect tool was installed). The verification of the conformity of the data collected on the field sheets and tablets made it possible to make corrections if necessary;- The establishment of mixed teams (SEPREDD+, universities and research centers, and civil society organizations) for missions of control and verification of the data inventoried in the field.

- In terms of activity data, 4 standard operating procedure (SOP) documents have been established.

They are described in detail and accessible at the following links:

- [SOP1](#) : Design of the sampling plan. This document describes a spatially referenced, probability-based sampling design and a balanced geographic distribution for estimating land use and land change.
- [SOP2](#) : Response System. This procedure describes how to assign labels (occupancy or land use category) to a sample unit. The response plan provides the best available classification of changes for each spatial unit sampled and contains all the information necessary to replicate the process of labeling the sampling unit. The response plan establishes an objective procedure that interpreters can follow and that reduces interpretation bias.
- [SOP3](#) : Baseline Data Collection. This SOP explains how to set up and execute data collection for visual sample interpretation using primarily remote sensing data for sample information collection and quality management.
- [SOP4](#) : Analysis system. This SOP describes how area estimates and their uncertainties through the combined use of reference data and maps.

3. **Section 2.1 same as the previous item, provide a description of the SOPs.**

See above response.

4. **Section 4.2 Complete the section to comply with the template and with Criterion 6: *Key data and methods that are sufficiently detailed to enable the reconstruction of the Reference Level, and the reported emissions and removals (e.g., data, methods and assumptions), are documented and made publicly available online. In cases where the country’s or ER Program’s policies exempt sources of information from being publicly disclosed or shared, the information shall be made available to the third-party validation and verification body and a rationale is provided for not making these data publicly available. In these cases,***

<b><i>reasonable efforts shall be made to make summary data publicly available to enable reconstruction.</i></b>	
<p>The Reference Level and emissions monitoring methods have been shared publicly in the ER-MR report, which can be found on the FCPF website (<a href="https://www.forestcarbonpartnership.org/system/files/documents/civ_1st_fcpf_er-mr_ghg_only_v1.1_jun-7-2023_final.pdf">https://www.forestcarbonpartnership.org/system/files/documents/civ_1st_fcpf_er-mr_ghg_only_v1.1_jun-7-2023_final.pdf</a>) . The report also contains links that allow unrestricted access to all the data and calculation tools. A note has been added below the table of section 4.2.</p>	
<b>5. Section 7.2 delete the instructions.</b>	
This is an omission. The instructions have been removed from the document.	
<b>Documentation provided by the Project Participant</b>	
<b>VVB Assessment</b>	<b>Date: 28/09/2023</b>
<ol style="list-style-type: none"> <li>1. Section updated and deemed correct</li> <li>2. The clarification provided is deemed correct</li> <li>3. Please, provide the explanations in the MR</li> <li>4. The evidence provided is deemed correct</li> <li>5. All the instructions have been deleted</li> </ol>	
<b>Project Participant response</b>	<b>Date: 06/10/2023</b>
3- The explanations are provided in section 2.1 of the monitoring report, specifically on pages 18 and 19.	
<b>VVB Assessment</b>	<b>Date: 14/10/2023</b>
3. the explanation provided in the MR is correct. Therefore MCAR 06 is closed	

<b>NC ID: Major</b>	<b>07</b>	<b>Date: 30/08/2023</b>
<b>Description of NC</b>		
<p>Provide further clarifications:</p> <ol style="list-style-type: none"> <li>1. Section 3.1 AGB, the Chave et al. (2014) formula does not coincide exactly with the one stated in the document. Provide further explanation.</li> </ol>		
<b>Project Participant response</b>	<b>Date: 15/09/2023</b>	



<p>This is a font error in the document.</p> <p>The formula has been corrected: <b>AGB = 0.0673 x (r DHP<sup>2</sup> H)<sup>0.976</sup></b></p> <p>Where:</p> <p><b>AGB</b> is the estimated aboveground biomass in Kg;</p> <p><b>DHP</b> is the diameter at breast height in cm;</p> <p><b>H</b> is the total height of the tree (m);</p> <p><b>r</b> is the specific density of the wood (g.cm-3)</p>	
<p><b>Documentation provided by the Project Participant</b></p>	
<p> </p>	
<p><b>VVB Assessment</b></p>	<p><b>Date:</b> 28/09/2023</p>
<p>The formula has been corrected. Therefore, MCAR 07 is closed</p>	

<p><b>NC ID: Major</b></p>	<p><b>08</b></p>	<p><b>Date:</b> 30/08/2023</p>
<p><b>Description of NC</b></p>		
<p>Correct the following:</p> <ol style="list-style-type: none"> <li>Section 5.1 according to the Uncertainty guidelines the source of uncertainty from other parameters is high.</li> </ol>		
<p><b>Project Participant response</b></p>		<p><b>Date:</b> 15/09/2023</p>
<p>Section 5.1 has been adjusted to indicate that the source of uncertainty for that parameter is high.</p>		
<p><b>Documentation provided by the Project Participant</b></p>		
<p> </p>		
<p><b>VVB Assessment</b></p>		<p><b>Date:</b> 28/09/2023</p>
<p>Section updated and deemed correct. Therefore, MCAR 08 is closed</p>		

<p><b>NC ID: Major</b></p>	<p><b>09</b></p>	<p><b>Date:</b> 18/10/2023</p>
<p><b>Description of NC</b></p>		

<p>A GHG project registered under a voluntary carbon program has been detected in the host country. This project is overlapped with the FCPF ER program in terms of project area and crediting period.</p> <p>Project is certified by Plan Vivo using the Acorn framework. Please, see some details of the project:  <a href="https://acorn.rabobank.com/en/projects/farmstrong-foundation-ivory-coast/">https://acorn.rabobank.com/en/projects/farmstrong-foundation-ivory-coast/</a>  <a href="https://acorn.rabobank.com/en/registry/">https://acorn.rabobank.com/en/registry/</a>  <a href="https://assets.ctfassets.net/9vhdnop8eg9t/2a1ScULYFT00T98dSZ0awn/d72c54fa4d8d22587e93a6bebae5db27/C__te_d-Ivoire_FarmStrong_ADD-6-.pdf">https://assets.ctfassets.net/9vhdnop8eg9t/2a1ScULYFT00T98dSZ0awn/d72c54fa4d8d22587e93a6bebae5db27/C__te_d-Ivoire_FarmStrong_ADD-6-.pdf</a>  <a href="https://www.planvivo.org/acorn">https://www.planvivo.org/acorn</a></p> <p>Then, AENOR requests explanations on how the host country is preventing the double claiming for this project and others, if applicable.</p>	
<b>Project Participant response</b>	<b>Date:</b> 11/12/2023
<p>Following the finding raised by AENOR regarding the Farmstrong Côte d'Ivoire GHG project detected in the ERP area, the Government contacted RABOBANK who is the financier of the Farmstrong project, requesting it to share all related documentation. Analysis of these documents shows that the Farmstrong project undertook an assessment of carbon sequestration attributable to the agroforestry activities carried out. However, there were no documents or contracts signed that gave RABOBANK the right to carry out carbon transactions in Côte d'Ivoire.</p> <p>The Government further contacted Plan vivo (the certifier listed on Rabobank's website: <a href="https://acorn.rabobank.com/en/registry/">https://acorn.rabobank.com/en/registry/</a>), where email exchanges revealed that Plan Vivo did not certify the carbon credits for this project, but rather the ACORN standard. According to the Acorn framework, article 4.7.2 stipulates that "An Acorn project shall not be incorporated by any other accounting program (e.g. compliance, voluntary or national GHG program) unless upon Acorn approval and with official agreement that demonstrates that no double counting is taking place". Such official agreement isn't available and therefore the Farmstrong project is not compliant.</p> <p>Therefore, an official letter signed by the Minister of the Environment, Sustainable Development and Ecological Transition was sent to RABOBANK requesting it to cancel their carbon credit valorization activities in the ERP zone, to align with the Presidential decree No. 2021-674 and interministerial decree No. 0183 in place that stipulate that all ERs issued in the ERP area are Government property and per the signed ERPAs, 10 million ERs will be transferred to the WB, and any additional ERs are subject to negotiations through a Call Option. In addition, since the ERP takes into account all activities that have contributed to reducing emissions, including reforestation, agroforestry and forest conservation, the Minister invited Rabobank to direct its project's producers to the ERP who could be potential ERP beneficiaries.</p> <p>While information about carbon credits issued by RABOBANK are being verified, these volumes (122,457 tCO<sub>2</sub>eq) are temporarily subtracted from the reduced emissions to be transferred to the FCPF. This reduction is made as an exceptional measure and to avoid double counting.</p> <p>In terms of future projects, beyond the ERPA duration (October 2020 – December 2024), a national institutional and regulatory framework for accessing carbon markets including the voluntary market is currently being developed and will allow the country to have the necessary tools to register, evaluate and give a notice of no objection to projects whose objectives are to access carbon markets and thus align them, as applicable, with Cote d'Ivoire's nationally determined contributions. A national register will also be developed and will make it possible to monitor projects to avoid double counting.</p>	
<b>Documentation provided by the Project Participant</b>	

<p>Decree No. 2021-674 of November 3, 2021 on the transfer of carbon credits under the ERPA : <a href="http://reddplus.ci/download/decret-no-2021-674-du-03-11-2021-portant-transfert-des-titres-carbone-dans-le-cadre-du-pre/">http://reddplus.ci/download/decret-no-2021-674-du-03-11-2021-portant-transfert-des-titres-carbone-dans-le-cadre-du-pre/</a></p> <p>Decree No. 0183/MEF/MEMINADER/MINEF/MBPE/MINEDD of February 16, 2022 on the management modalities of carbon credits around the Tai National Park : <a href="http://reddplus.ci/download/arrete-no0183-du-16-02-2022-portant-modalites-de-gestion-des-titres-carbone-pre/">http://reddplus.ci/download/arrete-no0183-du-16-02-2022-portant-modalites-de-gestion-des-titres-carbone-pre/</a></p> <p>Letter signed by the Minister of Environment, Sustainable Development and Ecological Transition addressed to RABOBANK to request that it suspend its activities to value carbon emission reduction credits : <a href="https://1drv.ms/b/s!AmRJ_eqaQcEHhcMpcgkqHlbfQjr9lw?e=09XfQb">https://1drv.ms/b/s!AmRJ_eqaQcEHhcMpcgkqHlbfQjr9lw?e=09XfQb</a></p>	
<b>VVB Assessment</b>	<b>Date: 18/12/2023</b>
<p>AENOR considers that the response provided by the Country is reasonable, acceptable, and justifiable. AENOR has reviewed the evidence provided such as the agreements or letters, as well as the explanations demonstrating the lack of compliance of The Acorn project with its Acorn standard.</p> <p>Therefore, AENOR deems that the finding has positively closed.</p> <p>Therefore MCAR 09 is closed</p>	

<b>NC ID: Minor</b>	<b>10</b>	<b>Date: 22/01/2024</b>
<b>Description of NC</b>		
<p>By the time of the validation and verification report submission, the VVB has identified the following issue:</p> <p>Within section 6.2 of the implementation and operation of Program and Projects Data Management System, the Country has indicated that “Once this register has been integrated into the geoportal platform web platform currently under development (scheduled for completion by the end of 2023). The information will be freely available online, in the country's official language (French). In anticipation of the register, SEP-REDD+ has already begun to make an inventory of all the country's REDD+ initiatives.”</p> <p>However, by the finalization of the validation and verification report, in January 2024, the web platform is still under development and does not work.</p> <p>Hence, please provide evidence about the good functioning of the web platform once it is totally developed.</p>		
<b>Project Participant response</b>		<b>Date: DD/MM/YYYY</b>
<p><b>Documentation provided by the Project Participant</b></p>		
<b>VVB Assessment</b>		<b>Date: DD/MM/YYYY</b>

**Observations (OBSs)**

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<b>OBS ID</b>	<b>01</b>	<b>Date: 30/08/2023</b>
<b>Description of OBS</b>		
<p>The following formatting errors were found:</p> <ol style="list-style-type: none"> <li>1. In the header table there are different fonts used.</li> <li>2. Table 1: the thousands separation should be according to the template's instructions.</li> <li>3. In table 1 a different font has been used.</li> <li>4. Section 1.1 las paragraph, the font used is different.</li> <li>5. Section 8.3 and 9.1 overlapping tables.</li> </ol>		
<b>Country participant response</b>		<b>Date: DD/MM/YYYY</b>
<p>These elements are well noted and will be taken into account directly in the document.</p>		
<b>Documentation provided by the Country Participant</b>		
<p> </p>		
<b>VVB assessment</b>		<b>Date: 28/09/2023</b>
<p>All the issues have been addressed. Therefore, OBS 01 is closed</p>		

<b>OBS ID</b>	<b>02</b>	<b>Date: 30/08/2023</b>
<b>Description of OBS</b>		
<p>The following mistakes were found:</p> <ol style="list-style-type: none"> <li>1. Table 1: the link for the report of the agroforestry activity leads to a map folder, not the described report.</li> <li>2. Table 1 In the ISLA information, there are no dates specified.</li> <li>3. Section 2.2.2 equation 4 &amp; 10, the reference is wrong, it is not equation 2.16 of the IPCC.</li> </ol>		
<b>Country participant response</b>		<b>Date: DD/MM/YYYY</b>
<ol style="list-style-type: none"> <li>1. <b>Table 1: the link for the report of the agroforestry activity leads to a map folder, not the described report.</b> Indeed 5,000 ha of agroforestry have been established, the activity report can be consulted via this link: <a href="https://1drv.ms/b/s!AjuGNp-WjLPhmE-aDojZ0WoYN94?e=JGBwn3">https://1drv.ms/b/s!AjuGNp-WjLPhmE-aDojZ0WoYN94?e=JGBwn3</a>. However we recall that only 3,077.32 ha have already been mapped whose database in shapefile format is available <a href="#">here</a>.</li> <li>2. <b>Table 1 In the ISLA information, there are no dates specified:</b> This is an omission. The dates have been added to the document. This document was developed in 2020 to serve as a basis for the spatial planning master plan for the Cavally region for the period 2021-2025.</li> <li>3. <b>Section 2.2.2 equation 4 &amp; 10, the reference is wrong, it is not equation 2.16 of the IPCC.</b></li> </ol> <p>Both equations have been corrected. Please see below Equation 2.16 in CHAPTER 2 GENERIC METHODOLOGIES APPLICABLE TO MULTIPLE LAND- USE CATEGORIES accessible at the following link <a href="https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4_Volume4/V4_02_Ch2_Generic.pdf">https://www.ipcc-nggip.iges.or.jp/public/2006gl/pdf/4_Volume4/V4_02_Ch2_Generic.pdf</a>.</p> <div style="border: 1px solid black; padding: 10px; text-align: center;"> <p><b>EQUATION 2.16</b>  <b>INITIAL CHANGE IN BIOMASS CARBON STOCKS ON LAND CONVERTED TO ANOTHER LAND CATEGORY</b></p> <math display="block">\Delta C_{CONVERSION} = \sum_i \{ (B_{AFTER_i} - B_{BEFORE_i}) \cdot \Delta A_{TO\_OTHERS_i} \} \cdot CF</math> </div> <p>Where:</p> <p><math>\Delta C_{CONVERSION}</math> = initial change in biomass carbon stocks on land converted to another land category tonnes C yr<sup>-1</sup></p> <p><math>B_{AFTER_i}</math> = biomass stocks on land type <i>i</i> immediately after the conversion, tonnes d.m. ha<sup>-1</sup></p> <p><math>B_{BEFORE_i}</math> = biomass stocks on land type <i>i</i> before the conversion, tonnes d.m. ha<sup>-1</sup></p> <p><math>\Delta A_{TO\_OTHERS_i}</math> = area of land use <i>i</i> converted to another land-use category in a certain year, ha yr<sup>-1</sup></p> <p>CF = carbon fraction of dry matter, tonne C (tonnes d.m.)<sup>-1</sup></p> <p><i>i</i> = type of land use converted to another land-use category</p>		

<b>Documentation provided by the Country Participant</b>	
<b>VVB assessment</b>	<b>Date: 28/09/2023</b>
<p>1 and 2. The information provided is deemed correct</p> <p>3. the equation 2.16 is still incorrect according to the reference of equations 4 and 10 of the MR and evidence provided</p>	
<b>Country participant response</b>	<b>Date: 09/10/2023</b>
Equations 4 and 10 has been corrected according to the equation 2.16.	
<b>VVB Assessment</b>	<b>Date: 14/10/2023</b>
the formula has been corrected. Therefore, OBS 02 is closed	

*APPENDIX 2: EVIDENCE PROVIDED BY COUNTRY PARTICIPANT AND REVIEWED BY AENOR*

*AENOR has reviewed all evidence provided. The evidence provided by the country are located within the Monitoring report in the corresponding section for each evidence. The evidence is located within external links that can be visited to contrast the information. AENOR confirms that all the links referenced in the MR work properly and they are updated. If some links were broken when AENOR tried to open them, some findings have been raised to solve the problem.*

**Document information**

Version	Date	Description
1.3	May 2022	Page 1 and sections 5.4.1 and 5.6 have been adjusted to reflect the definition of Total ERs
1.2	September 2020	Minor adjustments have been made to show consistency with the last version of the Validation and Verification guidelines.
1.1	November 2020	Reference to the guidelines on uncertainty analysis of emission reductions was included.
1.0	August 2020	Initial version adopted.